

## Partial Listing of Key Expenditure Accounts & Descriptions

Account	Description	Note: Accounts in all CAPS are header accounts, and not used in budget.
2820	<i>Tuition Assistance</i> – Payments to employees to assist with payment for college credit courses. Payments for conferences or training sessions are classified as 5540.	
3100	<b>PROFESSIONAL SERVICES</b> – Services acquired from outside sources.	
3110	<i>Medical, Dental, &amp; Hospital</i> – Payments for medical, dental and hospital services, such as employee physicals.	
3111	<i>Medical Examiner-Coroner</i> – Services from the Medical Examiner.	
3117	<i>Drug Treatment</i> – Professional services for the treatment of drug addiction.	
3118	<i>Family Counseling</i> – Professional services for family counseling.	
3120	<i>Accounting and Auditing</i> – Costs incurred for independent certified public accountant services.	
3130	<i>Management Consulting</i> – Costs incurred for consulting services, such as economic analysis or other management information not otherwise classified.	
3140	<i>Engineering &amp; Architect</i> – Costs incurred for engineering and architectural services.	
3150	<i>Legal Services</i> – Costs incurred for legal services.	
3161	<i>Job Supportive Services</i>	
3170	<i>Other</i> – Other professional services not otherwise classified, such as veterinarian services, computer consulting, interpreter services or credit bureau services.	
3177	<i>On Site Training</i>	
3200	<b>TEMPORARY HELP</b> – Fees paid to outside vendors for providing temporary personnel services.	
3211	<i>Instructors</i> – Dance, Swim, Tennis, etc, includes individuals or groups.	
3215	<i>Employment Agencies</i> - Temporary personnel through agencies such as ABC Staffing.	
3220	<i>Boards/Commission Members</i> – Includes payments to Electoral and Equalization Board members.	
3300	<b>MAINTENANCE SERVICE</b> - Payments for repairs to structures or equipment. Does not include extensive repairs which would represent additions or improvements considered capital outlay.	
3310	<i>Repairs &amp; Maintenance</i> - Costs incurred for repair and maintenance of buildings and equipment. <u>Does not</u> include janitorial.	
3311	<i>Landscaping</i> – Costs incurred for landscaping services, including contracts. Does not include materials or supplies.	
3315	<i>Vehicle Repairs/Maintenance</i> – Costs incurred for repair and maintenance of motor vehicles, including towing and car washing.	
3320	<i>Other Contracts</i> – Costs incurred for regular maintenance inspection and service contracts not otherwise classified, including janitorial services, alarm monitoring, plant maintenance and pest control.	

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3323	<i>Mowing &amp; Trimming</i> – Costs for the mowing & trimming, including contracts.	
3325	<i>Computer Hardware/Software</i> – Costs for the maintenance and service of computer hardware/software, including contracts.	
3326	<i>Street Striping</i> – Includes costs for routine maintenance.	
3327	<i>Sidewalk Repair</i> – Includes costs for routine maintenance or repair of damaged sections.	
3328	<i>Roadside Maintenance</i> – Includes costs for general repair of damaged or deteriorated roadways.	
3329	<i>Curb/Gutter Repair</i> – Includes cost for routine maintenance.	
3330	<i>Resurfacing/Planing</i> - Includes cost for routine maintenance.	
3500	<b>PRINTING &amp; BINDING</b>	
3501	<i>Printing &amp; Binding</i> – Costs of printing, binding and other reproduction services which are contracted for or purchased from outside vendors.	
3601	<i>Advertising/Local Media</i> – Costs incurred for legal or promotional advertising or media coverage, including employment ads and notice of public hearings.	
3700	<b>LAUNDRY AND DRY CLEANING</b>	
3701	<i>Laundry and Dry Cleaning</i> – Costs incurred for services rendered by a commercial establishment.	
3800	<b>PURCHASED SERVICES OTHER GOVERNMENT</b> – Payments for services purchased from other governments on a contract or fee basis.	
3805	<i>Other</i> – Government services not classified elsewhere.	
3841	<i>Regional Jail</i>	
3842	<i>Juvenile Detention Center</i>	
3843	<i>Detox Center</i>	
3844	<i>Sanitary Landfill Usage</i> – Frederick County Landfill charges.	
3851	<i>State Computer Services</i> – Payments made for online computer services, such as DMV.	
3852	<i>Joint Judicial Center</i> – Costs incurred for shared personnel and operations.	
3890	<i>Contracted Parking</i> – Payments for employee parking.	
3892	<i>Lord Fairfax EMS Service</i>	
3900	<b>PURCHASED SERVICES OTHER</b>	
3905	<i>Other</i> – City Councilor salaries.	
3910	<i>Microfilm</i> – Payments to outside vendors for the microfilming of records.	
3920	<i>Refuse Service</i> – Costs incurred for the pick up and disposal of refuse from an outside vendor.	
3922	<i>Lab Services</i> – Payments to outside vendors for lab testing services. Does not include materials or supplies.	
3924	<i>SPCA</i> – Payments made to the SPCA for general operating support.	
3941	<i>Caretaker Program</i> – Payments made to Caretaker's for general operating support.	
3944	<i>Community Services</i> – Payments made to other outside agencies for general operating support, not otherwise classified.	
3945	<i>Clean-up Private Parcels</i> – Payments made to outside vendors for the clean up of private property.	

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3948	<i>Food Services</i> – Payments made to outside vendors for food preparation services.	
4000	<b>INTERNAL SERVICES</b> – Charges for services from one City department/division to another department/division.	
4101	<i>Data Processing</i>	
4202	<i>Motor Pool Equipment Fund Vehicle Rental</i> – Internal charges for the lease/rent of city vehicles.	
4203	<i>Motor Pool Equipment Fund Maintenance/Fuel</i> – Internal charges for parts, labor and fuel of vehicles serviced.	
4602	<i>Copier Charges</i> – Internal charges for use of the city hall copier.	
4701	<i>Consolidated Maintenance Charges</i>	
5100	<b>UTILITIES</b>	
5110	<i>Electrical Services</i>	
5120	<i>Heating Services</i> – Including gas, coal and oil.	
5130	<i>Water &amp; Sewer</i>	
5200	<b>COMMUNICATIONS</b>	
5210	<i>Postal Services</i> – Costs incurred for postage, express charges and overnight services.	
5230	<i>Telecommunications</i> – Costs incurred for telephone, cellular telephone, cable and internet services.	
5300	<b>INSURANCE</b> (for detail contact Finance Dept.)	
5400	<b>LEASES &amp; RENTALS</b> – Includes operating leases and rent. Does not include capital leases or lease purchase agreements.	
5410	<i>Equipment</i> – Rent or lease of machinery and equipment.	
5411	<i>Office Equipment</i> – Rent or lease of office equipment, such as Xerox Rental.	
5420	<i>Buildings</i> – Rent or lease of buildings.	
5422	<i>Parking Lots</i> - Rent or lease of parking lots.	
5424	<i>Land</i> – Rent or lease of land.	
5500	<b>TRAVEL</b>	
5510	<i>Mileage &amp; Transportation</i> – Mileage reimbursement for use of private vehicles in performance of City business; public transportation expenses such as airline fares, taxis, tolls, parking charges and vehicle rental.	
5540	<i>Subsistence, Convention &amp; Training</i> – Per diem meals, lodging, registration fees for seminars, training classes (not sponsored by the City), and other educational costs not pursuant to a degree.	
5800	<b>MISCELLANEOUS</b>	
5810	<i>Dues &amp; Association Memberships</i> – May also include periodic publication related to these memberships.	
5840	<i>Court Filing Fees</i> – Fees paid to file legal documents with the court.	
5845	<i>Parks &amp; Recreation Activities</i> – Payments to any outside vendor for amusements or entertainment not otherwise classified, such as bowling. Does not include supplies or materials.	

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5874	<i>Background Checks</i> – Payments to any outside vendor for services, such as background checks, such as hand gun permits. Does not include material or supplies.	
6000	<b>MATERIALS &amp; SUPPLIES</b> – Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.	
6001	<i>Office Supplies</i> - Costs for materials and supplies such as pens, pre-printed forms, paper, envelopes, and folders. Included also are furniture and equipment items under \$1,000 in unit value.	
6002	<i>Food &amp; Food Service Supplies</i> – Food and beverages for human consumption and all items used for preparing, cooking and serving: includes coffee, water products, dishes and items for resale.	
6003	<i>Landscaping/Agricultural Supplies</i> – Items used in landscaping and in the production, care and treatment of plants and animals. Includes small tools that are used in these activities and require frequent replacement, such as gardening tools.	
6004	<i>Medical &amp; Laboratory</i> – Includes drugs, medical appliances and aids, dental supplies, and other medical and laboratory supplies.	
6005	<i>Laundry &amp; Janitorial</i> – Includes soaps and other cleaning preparations, waxes, disinfectants, building insecticides, mops, brooms, electric bulbs, toilet tissue and towels, and other disposable items.	
6007	<i>Building Repair &amp; Maintenance</i> – Includes building materials and supplies, small tools, paints and painting supplies, plumbing supplies and electrical supplies.	
6008	<i>Vehicle &amp; Equipment Fuels</i> – Gas, oils and other fuels used in operation of vehicles and powered equipment.	
6009	<i>Vehicle/Equipment Supplies</i> - Materials and supplies used exclusively in the repair and maintenance of vehicles and powered equipment. Includes such items as tires, spark plugs, batteries and chains.	
6010	<i>Police Supplies</i> – Includes such items as guns, ammunition and nightsticks.	
6011	<i>Uniforms &amp; Apparel</i> – Clothing or apparel purchased by the locality for employees or inmates. Includes boots, shoes, belts, shields, badges, and safety equipment.	
6012	<i>Books &amp; Subscriptions</i> - Includes books, or sets of books, and subscriptions for magazines and newspapers.	
6014	<i>Operating Supplies</i> - Cost for materials and supplies such as toner cartridges, batteries, film, pagers and radios.	
6021	<i>Cigarette Tax Stamps</i>	
6022	<i>Streets &amp; Sidewalks</i> – Costs for materials and supplies used in the repair and maintenance of streets and sidewalks.	
6023	<i>Chemicals</i>	
6026	<i>Computer Hardware/Software &amp; Supplies</i> – Purchase of computer hardware, software, or supplies, except major system purchases that may be capitalized. Includes computer equipment, word processing, spreadsheet, and data base programs.	

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**CAPITAL OUTLAY** – Outlays which result in the acquisition of or addition to fixed assets. A fixed asset includes machinery, equipment, furniture, fixtures, buildings, and related items that cost in excess of \$5,000 and last in excess of one year. Capital outlays are charged to the purchasing fund, except for the purchase of major capital facilities which are reflected within capital project funds.

8100	<b>REPLACEMENT</b> – Includes only those unit purchases for the replacement of an <u>existing</u> item over \$5,000.
8101	<i>Machinery &amp; Equipment</i> – Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately by use (within one year).
8102	<i>Furniture &amp; Fixtures</i> – Includes such items as office furniture and building fixtures that are not intended to be removed.
8105	<i>Motor Vehicle &amp; Equipment</i> – Used for items which transport persons or objects.
8107	<i>Computer Equipment &amp; Hardware</i>
8200	<b>ADDITIONS</b> – Includes only those unit purchases of <u>additional</u> items over \$5,000.
8201	<i>Machinery &amp; Equipment</i> - Property that does not lose its identity when removed from its location and is not changed materially or consumed immediately by use (within one year).
8202	<i>Furniture &amp; Fixtures</i> - Includes such items as office furniture and building fixtures that are not intended to be removed.
8205	<i>Motor Vehicle &amp; Equipment</i> – Used for items which transport persons or objects.
8207	<i>Computer Equipment &amp; Hardware</i>

Other capital line items are available. Please contact Finance for specific requests.